

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 5

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

5/6/2001-Fin(R&C) (2)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'said Act'), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows:-

In the Second Schedule appended to the said Act,—

(i) for entry at serial No. 2, the following shall be substituted, namely:—

"2. Flour including atta, maida, suji and bran (except when sold in packed condition under brand name, upto 5 kgs. packing).";

(ii) for existing entry at serial No. 9, the following shall be substituted, namely:-

"9. Fresh fruits except when sold in packed containers.";

(iii) for existing entry at serial No.11, the following shall be substituted, namely:—

"11. Salt except processed branded salt when sold in packed condition.";

(iv) for existing entry at serial No. 25, the following shall be substituted, namely:-

"25. Water but not aerated water or mineral water.";

(v) for existing entry at serial No. 68, the following shall be substituted, namely:-

"68. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after 1-7-1983, which is not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964):

Provided that —

(i) the Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa;

(ii) in the case of a Small Scale Industry, which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale

effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it, notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.

(iii) notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his assessing authority a declaration obtained from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry:

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 (4 of 1964) under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow set up within the State of Goa on or after 23-4-87:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such Industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such condition as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided also that subject to fulfillment of the conditions hereinabove specified, the industrial units other than those mentioned in the Annexure appended hereto, shall be entitled for benefit of this entry for a period of 10 years from the date of first sale, if such units go in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries, viz.— zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

SCHEDULE

(1) Pan masala including gutka.

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

(3) Indian Made Foreign Liquor, wine and beer as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), and any beverages containing alcohol.

(4) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container."

(vi) the existing entry at serial No.75 shall be omitted;

(vii) for existing entry at serial No.85, the following shall be substituted, namely:-

"85. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such

Medium/Large Scale Industry for a period of 10 years/5 years respectively, from the date of first sale or from the date of first consignment/branch transfer, as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled for the benefit of this entry for a period of 10 years:

Provided that —

(i) the Medium/Large Scale Industry referred to hereinabove is also registered as such Industry with the Directorate General of Technical Development, New Delhi, and have been issued Industrial License under the Industries (Development and Regulation) Act, 1951 (Central Act 65 of 1951) by the Government of India, in the concerned ministry or such other registration authority, as the case may be; is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa;

(ii) in the case of a Medium/Large Scale Industry, which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it, notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iii) in the case of Large Scale Industry enjoying the benefit of five years exemption under entry 85 as it stood immediately prior to 1-10-91, and in case the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to the expiry of exemption, of not less than 75% of the value of fixed assets as on the date of production, for a further period of five years from such expiry date.

(iv) in the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, on or before coming into force of this entry, the benefit of exemption from tax shall be available to such Industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer, as the case may be, after their graduation into Medium or Large Scale Industries

provided that such Industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or the respective registering authority:

Provided further that nothing contained in the aforesaid provisions, shall effect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his assessing authority a declaration obtained from the selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry:

Provided further that considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such Industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such condition as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided further that subject to fulfillment of the conditions hereinabove specified, the industrial units other than those mentioned in the Annexure appended hereto, shall be entitled for benefit of this entry for a period of 5 years from the date of first sale, if such units go in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries, viz.— zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;

- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

SCHEDULE

(1) Pan masala including gutka.

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

(3) Indian Made Foreign Liquor, wine and beer as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), and any beverages containing alcohol.

(4) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container."

This Notification shall come into force with effect from 1st April, 2001.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Jt. Secretary (Finance).

Panaji, 30th March, 2001.

Notification

5/6/2001-Fin(R&C) (4)

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the Schedules appended to the said Act as follows:-

(I) In the First Schedule,—

(i) for existing entry at serial No. 42, the following shall be substituted, namely:—

"42. Preserved food articles as may be notified.";

(ii) for existing entry at serial No. 44, the following shall be substituted, namely:—

"44. Domestic and commercial electrical appliances including fans and filament lighting bulbs but other than torches and torch cells.";

(iii) for existing entry at serial No. 57, the following shall be substituted, namely:—

"57. Dentifrices.";

(iv) for the existing entry at serial No.62, the following shall be substituted, namely:—

"62. PVC articles as may be notified.";

(v) after entry at serial No.73, the following entry shall be inserted, namely:—

"74. Adrema machine."

(II) In the Third Schedule,—

(i) for existing entry at serial No. 32, the following shall be substituted, namely:—

"32. Kerosene.";

(ii) after entry at serial No. 52, the following entries shall be inserted, namely:—

"53. Gold and silver ornaments;

54. Aluminium utensils;

55. Organic manure."

(III) In the Tenth Schedule, entries at serial Nos. 4, 40 and 62 shall be omitted.

(IV) In the Sixteenth Schedule, entry at serial No.16 shall be omitted.

(V) In the Twenty Fourth Schedule, after entry at serial No. 9, the following entries shall be inserted, namely:—

"10. Perfumes, depilatories, cosmetics, toilet articles, hair oils but excluding shaving brushes and tooth brushes.

11. Mineral water packed/bottled in non bio-degradable plastic container."

(VI) In the Twenty Ninth Schedule, entry at serial No. 1 shall be omitted.

This Notification shall come into force with effect from 1st April, 2001.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Jt. Secretary (Finance).

Panaji, 30th March, 2001.

Notification

5/2/2001-Fin(R&C) (1)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act") and in supersession of the Government Notification No. 5/6/98-FIN(R&C)(V) dated 17-12-1999, published in the Official Gazette Extraordinary No. 2, Series I No. 38, dated 17-12-1999, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry having its place of business in the State of Goa, except those of high polluting nature, as declared by the Central Government and mentioned in the Annexure appended hereto, and set up on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 10 years/5 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such Medium/Large Scale Industry on or after the date of its registration under the said Act.

Notwithstanding anything contained hereinabove, but subject to other provisions hereinafter stated, any Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sales of goods manufactured, processed or assembled by it on any date prior to the 1st day of October, 1991, shall be entitled to the benefit of exemption for a period of 10 years:

Provided that—

(i) the Medium/Large Scale Industry referred to hereinabove is also registered as such industry with the Directorate General of Technical Development, New Delhi, and has been issued industrial licence under the Industries (Development and Regulation) Act, 1951 (Central

Act 65 of 1951) by the Government of India in the concerned Ministry or such other registering authority, as the case may be;

(ii) in case of Medium/Large Scale Industry which has been established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iii) in the case of Large Scale Industry enjoying the benefit of five years exemption under entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), as it stood immediately prior to 1-10-1991, it shall continue to enjoy the exemption for the balance of the unexpired period of 5 years and on expiry of such period of 5 years, if expiry date falls on or after 1-10-1991 and the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to expiry of exemption, of not less than 75% of the value of the fixed assets as on the date of production, for a further period of five years from such expiry date;

(iv) in the case of Small and Medium Scale Industries which graduates into Medium and Large Scale Industries respectively, on or before 17-12-1999, the benefit of exemption from tax shall be available to such industries for a period of ten years or five years respectively, from the date of first sale after their graduation into Medium or Large Scale Industries provided that such industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or the respective registering authority:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this Notification to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided further that subject to fulfillment of the conditions hereinabove specified, the industrial units other than those mentioned in the Annexure appended hereto, shall be entitled for benefit of this entry for a period of 5 years from the date of first sale, if such units go in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

- (i) Primary metallurgical producing industries, viz.— Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Non-assembling industries manufacturing storage batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics (raw plastic manufacture);
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos (basic manufacture of asbestos as a product);
- (xix) Fermentation Industry;
- (xx) Electroplating (Electroplating industries using cyanide).

SCHEDULE

- (1) Pan masala including gutka;
- (2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957);
- (3) Indian Made Foreign Liquor, wine and beer as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) and any beverages containing alcohol;

- (4) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container.

This Notification shall come into force with effect from 1-4-2001.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Jt. Secretary (Finance).

Panaji, 30th March, 2001.

Notification

5/2/2001-Fin(R&C) (2)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act"), and in supersession of the Government Notification No. 5/6/98-Fin(R&C)(IV) dated 17-12-99, published in the Official Gazette Extraordinary No. 2, Series I No.38, dated 17-12-1999, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any Small Scale Industry having its place of business in the State of Goa, except those of High Polluting nature, as declared by the Central Government and mentioned in the Annexure appended hereto, and set up on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 15 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such Small Scale Industry on or after the date of its registration under the said Act.

Provided that —

- (i) the Small Scale Industry is also registered as such Small Scale industry with the Directorate of Industries, Government of Goa;

(ii) in case of Small Scale Industry which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this Notification shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided further that subject to fulfillment of the conditions hereinabove specified, the industrial units other than those mentioned in the Annexure appended hereto, shall be entitled for benefit of this entry for a period of 10 years from the date of first sale, if such units go in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries, viz.— Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;

- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

"SCHEDULE

(1) Pan masala including gutka;

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957);

(3) Indian Made Foreign Liquor, wine and beer as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) and any beverages containing alcohol;

(4) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container".

This Notification shall come into force with effect from 1-4-2001.

By order and in the name of the Governor of Goa

G. P. Chimulkar, Joint Secretary (Finance).

Panaji, 30th March, 2001.

Notification

5/7/2000-Fin(R&C)(14)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000)(hereinafter referred to as the "said Act") and in partial modification of the Government Notification No. 5/7/2000-Fin(R&C)(6) dated 14-11-2000, published in the Official Gazette, (Extraordinary), Series I No. 32, dated 14-11-2000, the Government of Goa hereby specifies that, with effect from the first day of April, 2001, a tax at the rates specified in column (3) of the Schedule hereto shall be levied and collected under the said Act on entry of goods specified in the corresponding entry in column (2) of the said Schedule, into a local area, for consumption, use or sale therein.

Sr.No.	Description of the goods	Rate of tax
1	2	3
(1)	Lifts, elevators and escalators, whether operated by electricity or hydraulic power	Five paise in a rupee
(2)	Marble slabs and articles made therefrom	— do —
(3)	Domestic and commercial electrical appliances including fans, but other than torches, torch cells, and filament lighting bulbs	— do —
(4)	Transmission wires and towers	— do —
(5)	Voltage stabilizers	— do —
(6)	Air conditioners	— do —
(7)	Cables of all kinds	— do —
(8)	ACSR conductors	— do —
(9)	Iron and steel with the meaning as it is attributed to this item by section 14 of the Central Sales Tax Act, 1956(Central Act 74 of 1956)	Two paise in a rupee
(10)	Cement and water and weather proofing compound	Five paise in a rupee
(11)	Motor Vehicles of all kinds including chassis of motor vehicles	Twelve paise in a rupee
(12)	Petroleum products, that is to say; petrol, diesel, furnace oil, lubricating oil, transformer oil, brake or clutch fluid, bitumen(asphalt), tar and others, aviation fuel and Naptha and others	— do —

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Joint Secretary (Finance).

Panaji, 30th March, 2001.